IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE NINETEENTH DAY OF JULY
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE L.NARASIMHA REDDY

WRIT PETITION NO : 12217 of 2004

Between:

M/s Goms Electricals Tirupati , Represented by its Proprietor Sri . E.Goma

..... PETITIONER

AND

1 TheAddl. Commissioner (CT) (LEGAL) officer of the Commissioner of Commerical Taxes, AP.,Hyderabad
2 The Appellate Dy. Commissioner (CT) Kurnool. Kurnool Distsrict
3 The Commerical Tax officer-I Tirupathi, Chittoor District

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate writ or order or direction more particularly one in the nature of Writ of Mandamus set aside the order of the 1st respondent in CCT's Ref: LV(3)/1441/2004 dt. 18/05/2004 as illegal, arbitrary, unreasonable and unjustified and consequently restrain the 3rd respondent from taking any coercive steps for recovery of disputed amount of Rs. 1,92,376/- due for the year 1998-99 till the disposal of the WP.

Counsel for the Petitioner:MR.KUNUKU DURGAPRASAD, Advocate.

Counsel for the Respondents : GP FOR COMMERCIAL TAXES

The Court made the following :

ORDER : (Per Sri Bilal Nazki, J)

Heard learned Counsel for the parties. With their consent, the Writ Petition is being disposed of at this stage.

The controversy is that pending an appeal, application for stay was dismissed by the competent authority. We have gone through the record. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of half of the liability. Therefore, we set aside the order of the authority and direct that half of the disputed tax liability shall be paid by the petitioner within a period of eight weeks. For eight weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within eight weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

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(Bilal Nazki, J)

19th July, 2004.

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(L.NARASIMHA REDDY, J)

ajr.

To

1 TheAddl. Commissioner (CT) (LEGAL) officer of the Commissioner of Commerical Taxes, AP.,Hyderabad
2 The Appellate Dy. Commissioner (CT) Kurnool. Kurnool Distsrict
3 The Commerical Tax officer-I Tirupathi, Chittoor District

4 Two C.Cs. to the Government Pleader for Commercial Taxes, High Court

buildings, Hyderabad (O.U.T).

5 Two C.D. copies.